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# MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

*Revenue* DEPARTMENT

|          |           |                  |
|----------|-----------|------------------|
| G.O. No. | 210       | <del>Press</del> |
| B.P. No. |           | Mis.             |
| Dated    | 26-1-1876 | 196              |

Not to be folded or roughly handled

5. The estimate will thus be Rupees 15,500, or Rupees 1,500 more than the estimate of the current year. In North Arcot it will be observed that the Collector's estimate is much below the actuals of 1874-75. The receipts were large in 1874-75, because the system of stamping weights and measures was introduced for the first time in that year.

(1) Number of pages

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6. *Government Farm Receipts.*—The Superintendent of Government Farms estimates the receipts at Rupees 10,100 for 1876-77, which is 300 Rupees less than the current year's estimate. Adding to this the probable receipts from Surplus Pound Fund Collections which according to the Special Fund Budget amounts to Rupees 58,420, and the assignment of Rupees 20,000 from the Imperial Revenues, the estimate amounts to Rupees 88,500 in round numbers.

7. *Printing Charges.*—The Collectors' estimate under this head together with the sum (Rupees 1,000) provided by the Board for printing Selections from their Records amounts to Rupees 78,620, being about 4,800 more than the current year's grant, and 11,000 Rupees more than the actuals of 1874-75, as shown below:—

|                                                             | Actuals,<br>1874-75. | Sanctioned<br>Estimate,<br>1875-76. | Collectors'<br>Estimate,<br>1876-77. |
|-------------------------------------------------------------|----------------------|-------------------------------------|--------------------------------------|
| 1. Establishment ... ..                                     | 43,397               | 44,300                              | 44,296                               |
| 2. Extra Establishment ... ..                               | 672                  | 600                                 | 200                                  |
| 3. Purchase of Press Materials ... ..                       | 3,137                | 10,500                              | 12,400                               |
| 4. Postage labels and other Contingencies ... ..            | 20,330               | 17,500                              | 20,724                               |
| 5. Cost of printing Selections in the Board's Office ... .. | ...                  | 1,000                               | 1,000                                |
| Total ... ..                                                | 37,536               | 73,900                              | 78,620                               |

8. The estimate under Establishment is according to the sanctioned scale, and will be fixed at Rupees 44,300 in round numbers.

9. The Collectors of Godavery and South Arcot provide 100 Rupees each on account of Temporary Establishment. This will be retained on the understanding that no charge should be incurred without the previous sanction of the Board.

10. *Press Materials.*—The Collectors provide Rupees 12,400, the current year's grant being Rupees 10,500. Although under the G.O., dated 1st September 1875, No. 1303, all Europe-made articles are to be obtained on indent on the Secretary of State, the country-made articles alone being purchased here, the Board believe that provision in the Budget is necessary for the Europe made as well as the country made articles, and the entire provision which is for both descriptions will be retained.

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11. *Service Postage Labels and other Contingencies.*—The Collectors estimate under this head at Rupees 20,724. It consists of the items noted in the margin. The estimates under the first and third items are fair and will be accepted, but that under the second item will be reduced to Rupees 15,000 with reference to the actuals of 1874-75 (Rupees 14,931), and the total estimate under the head adopted at Rupees 19,000 in round numbers as shown hereunder:—

| Item         | RS.    |
|--------------|--------|
| 1 ... ..     | 2,000  |
| 2 ... ..     | 15,000 |
| 3 ... ..     | 2,000  |
| Total ... .. | 19,000 |

The sum of Rupees 2,000 entered for Contingencies includes Rupees 1,800 on account of payment of charges for printing the *Nilgiri District Gazette* in a private press.

12. The provision, Rupees 1,000, on account of printing Selections from the Board's Records calls for no remark. The amount is the same as that provided for the current year. The total provision on account of Printing charges for 1876-77 will thus be Rupees 76,900, or 3,000 more than the current year's grant.

13. *Grant-in-aid to Native Choultries.*—Under this head Collectors of only six Districts provide Rupees 10,475 against Rupees 13,777, the actuals of 1874-75, and the current year's estimate of Rupees 10,000. The Collector of North Arcot will explain why no provision was made for the current year, and how Rupees 1,281 came to be expended in 1874-75 without any provision in the Budget, and the Collector of Salem will state why no provision was made for the current year or for 1876-77, while there was expenditure in 1874-75. The Commissioner of Nilgiris will state why a smaller provision is entered for 1876-77 than that for the current year. Meanwhile the current year's grant, i.e., 10,000 Rupees, will be repeated for 1876-77.

| Districts.            | Actuals,<br>1874-75. | Sanctioned<br>Estimate,<br>1875-76. | Collectors'<br>Estimate,<br>1876-77. |
|-----------------------|----------------------|-------------------------------------|--------------------------------------|
| 1. Bellary ... ..     | 2,050                | 2,376                               | 2,050                                |
| 2. North Arcot ... .. | 1,281                | ...                                 | 1,281                                |
| 3. South Arcot ... .. | 1,239                | 1,240                               | 1,240                                |
| 4. Tinnevely ... ..   | 744                  | 744                                 | 744                                  |
| 5. Coimbatore ... ..  | 5,040                | 5,148                               | 5,040                                |
| 6. Nilgiris ... ..    | 360                  | 492                                 | 120                                  |
| 7. Salem ... ..       | 3,063                | ...                                 | ...                                  |
| Total ... ..          | 13,777               | 10,000                              | 10,475                               |

|               | RS.                         |
|---------------|-----------------------------|
| 1870-71... .. | 10,092 Actuals.             |
| 1871-72... .. | 10,032 "                    |
| 1872-73... .. | 12,540 "                    |
| 1873-74... .. | 9,844 "                     |
| 1874-75... .. | 13,777 "                    |
| 1875-76... .. | 10,000 Sanctioned Estimate. |
| 1876-77... .. | 10,475 Collectors' "        |
|               | 10,000 Board's "            |

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14. *District Post.*—The provision made by Collectors under this head amounts to Rupees 1,16,720 as shown in the margin, while the total assignment made by the Government of India, including that recently sanctioned for the Bhadrachalam and Rakapully taluqs in Godavery, is only Rupees 1,08,630. Under orders of Government this amount is not to be exceeded.

15. *Establishment.*—The sanctioned scale and the provision made by the Collectors are as shown below:—

| Districts.          | Sanctioned scale. | Amount proposed by the Collector. |
|---------------------|-------------------|-----------------------------------|
|                     | RS.               | RS.                               |
| Ganjam ... ..       | 3,288             | 3,288                             |
| Vizagapatam ... ..  | 10,476            | 9,888                             |
| Godavery ... ..     | 8,224             | 8,228                             |
| Kistna ... ..       | 8,232             | 8,232                             |
| Nellore ... ..      | 8,521             | 8,478                             |
| Cuddapah ... ..     | 3,492             | 3,312                             |
| Bellary ... ..      | 8,556             | 8,556                             |
| Kurnool ... ..      | 3,792             | 3,792                             |
| Madras ... ..       | ...               | ...                               |
| Chingleput ... ..   | 1,848             | 3,168                             |
| North Arcot ... ..  | 8,040             | 7,908                             |
| South Arcot ... ..  | 5,280             | 7,764                             |
| Tanjore ... ..      | 5,046             | 5,004                             |
| Trichinopoly ... .. | 5,260             | 3,914                             |
| Madura ... ..       | 5,562             | 8,382                             |
| Tinnevelly ... ..   | 5,292             | 6,000                             |
| Coimbatore ... ..   | 3,600             | 4,360                             |
| Nilgiris ... ..     | ...               | ...                               |
| Salem ... ..        | 4,254             | 4,266                             |
| South Canara ... .. | 3,153             | 3,072                             |
| Malabar ... ..      | 5,868             | 4,740                             |
| Total ...           | 1,07,784          | 1,12,352                          |

16. It is not clear why some Collectors have proposed less than the sanctioned estimate. The estimates will, however, be taken as given by the Collectors where they are less than the sanctioned scale, as they probably represent the correct cost of the establishments actually entertained at present. The Collector of Vizagapatam explains that the decrease is due to the abolition of certain Post-offices. All Collectors will be requested to report the cost of present sanctioned strength as it stood on the 1st January 1876, quoting the authority under which the establishment is entertained.

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17. As regards the districts where an increase is provided for, the Board will notice each case separately:—

*Coimbatore, Increase Rupees 760.*—The cause of the increase is not explained. It will therefore be disallowed.

*Tinnevelly, Increase Rupees 708. South Arcot, Increase Rupees 2,484.*—The Collectors state that the increase is provided for certain improvements under contemplation. No special reports having been received on the subject, the increase will be disallowed. The Collector of South Arcot promises to submit a report if the provision is retained, but the Board can allow no provision without a previous report and sanction.

*Chingleput, Rupees 1,215; Madura, Rupees 2,800.*—The increase provided is with reference to the Board's Proceedings September 1874, No. 2617. noted in the margin, copies of which are herewith forwarded. The increase is necessary and will be retained. The revisions above made reduce the provision to Rupees 1,08,400.

18. *Contingencies.*—The provision made by the Collectors, the actuals of 1874-75, the sanction for the current year, and the amount the Board would propose, are shown below. The Board have provided a larger sum for 1876-77 than that sanctioned for the current year, as many of the letter peons have to be provided with belts and badges—*vide* Board's Proceedings, dated 19th June 1875, No. 1695:—

| Districts.              | Actuals. | Sanctioned Estimate. | Proposed by the Collectors. | Proposed by the Board. |
|-------------------------|----------|----------------------|-----------------------------|------------------------|
|                         | RS.      | RS.                  | RS.                         | RS.                    |
| 1. Ganjam ... ..        | 12       | 22                   | 50                          | 50                     |
| 2. Vizagapatam ... ..   | 49       | 100                  | 150                         | 100                    |
| 3. Godavery ... ..      | 109      | 225                  | 350                         | 200                    |
| 4. Kistna ... ..        | 156      | 80                   | 185                         | 180                    |
| 5. Nellore ... ..       | 142      | 60                   | 500                         | 200                    |
| 6. Cuddapah ... ..      | 931      | 20                   | 31                          | 30                     |
| 7. Bellary ... ..       | 67       | 30                   | 100                         | 100                    |
| 8. Kurnool ... ..       | 42       | 80                   | 88                          | 80                     |
| 9. Madras ... ..        | ...      | ...                  | ...                         | ...                    |
| 10. Chingleput ... ..   | 57       | 60                   | 60                          | 60                     |
| 11. North Arcot ... ..  | 61       | 210                  | 198                         | 100                    |
| 12. South Arcot ... ..  | 242      | 203                  | 496                         | 300                    |
| 13. Tanjore ... ..      | 137      | 170                  | 200                         | 150                    |
| 14. Trichinopoly ... .. | 11       | 20                   | 20                          | 20                     |
| 15. Madura ... ..       | 73       | 20                   | 300                         | 200                    |
| 16. Tinnevelly ... ..   | 541      | 150                  | 250                         | 250                    |
| 17. Coimbatore ... ..   | 388      | 40                   | 140                         | 140                    |
| 18. Nilgiris ... ..     | ...      | ...                  | ...                         | ...                    |
| 19. Salem ... ..        | 31       | 300                  | 300                         | 200                    |
| 20. South Canara ... .. | 371      | 120                  | 125                         | 120                    |
| 21. Malabar ... ..      | 743      | 90                   | 200                         | 200                    |
| Total ...               | 4,163    | 2,000                | 3,743                       | 2,680                  |

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19. The total provision made under District Post amounts to Rupees 1,11,700. This is only Rupees 3,070

|                                                               | RS.             |
|---------------------------------------------------------------|-----------------|
| Establishment ... ..                                          | 1,08,400        |
| Contingencies ... ..                                          | 2,680           |
| Tappal huts provided under Public Works—vide paragraph ... .. | 620             |
| <b>Total ...</b>                                              | <b>1,11,700</b> |

|         | RS. |                               |
|---------|-----|-------------------------------|
| 1869-70 | ... | 1,03,509 Actuals.*            |
| 1870-71 | ... | 1,01,609       "              |
| 1871-72 | ... | 94,097       "                |
| 1872-73 | ... | 92,663       "                |
| 1873-74 | ... | 92,115       "                |
| 1874-75 | ... | 96,667       "                |
| 1875-76 | ... | 1,07,700 Sanctioned Estimate. |
| 1876-77 | ... | 1,16,095 Collectors'       "  |
|         |     | 1,08,630 Board's       "      |

Deduct the amount  
under Public Works 620

|           |     |          |
|-----------|-----|----------|
| Remainder | ... | 1,08,010 |
|-----------|-----|----------|

was not within the aim of the old District Post, and however beneficial is not one which the Government is bound to continue to render under the Decentralization scheme. The Board submit that the savings could be usefully expended on local roads, for which the grants-in-aid in 1866-77 have been evidently more than three lakhs.

20. *Office-rent.*—The Collectors' estimate (Rupees 13,206) on account of

|         | RS.    |                      |
|---------|--------|----------------------|
| 1870-71 | 9,783  | Actuals.             |
| 1871-72 | 10,482 | "                    |
| 1872-73 | 16,787 | "                    |
| 1873-74 | 16,066 | "                    |
| 1874-75 | 11,075 | "                    |
| 1875-76 | 11,500 | Sanctioned Estimate. |
| 1876-77 | 13,206 | Collectors' "        |
|         | 13,000 | Board's "            |

Actuals, Provision  
1874-76. now made  
for 1876-77

|               | RS. | RS.   |
|---------------|-----|-------|
| † Vizagapatam | 7   | 150   |
| Kistna        | 9   | 1,250 |
| Nellore       | 160 | 800   |
| South Canara  | 9   | 400   |

|         | RS.    |                      |
|---------|--------|----------------------|
| 1870-71 | 4,663  | Actuals.             |
| 1871-72 | 5,297  |                      |
| 1872-73 | 5,405  | "                    |
| 1873-74 | 6,033  | "                    |
| 1874-75 | 10,036 | "                    |
| 1875-76 | 8,300  | Sanctioned Estimate. |
| 1876-77 | 10,146 | Collectors'          |
|         | 10,200 | Board's              |

1,11,700. This is only Rupees 3,070 more than the assignment made by the Government of India on account of this item. The Board will enter the amount of the assignment, and will see that the small excess in the sanctioned scale is met by the non-appropriation of savings which will accrue as District Post lines and offices are absorbed by the Imperial Post. They do not see their way to making the reduction in the details for districts. The District Post is at present administered as a feeder to the Imperial Post, and to develop correspondence until the offices become self-supporting when they are converted into Imperial Post-offices. This is a service which

office-rent exceeds the actuals of 1864-75, and the current year's estimate by Rupees 2,131 and Rupees 1,706, respectively. The increase, which is mainly in the districts noted in the margin,<sup>†</sup> is stated to be chiefly due to the necessity of renting new buildings owing to the dilapidated condition of those now occupied. The Board consider that on the whole a provision of Rupees 13,000 will be sufficient for 1876-77.

21. *Stamping Weights and Measures.*—The Collectors' estimate for 1876-77 is Rupees 10,146, the receipts per contra being Rupees 15,500. The estimate will be accepted at Rupees 10,200.

\* These sums do not include the expenditure on account of Tappal huts.

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22. *Registration of Births and Deaths.*—The Collector's estimate of Rupees

|       |     |     |        |                      |
|-------|-----|-----|--------|----------------------|
|       |     |     | RS.    |                      |
| 70-71 | ... | ... | 10,185 | Actuals.             |
| 71-72 | ... | ... | 10,504 | "                    |
| 72-73 | ... | ... | 11,604 | "                    |
| 73-74 | ... | ... | 10,932 | "                    |
| 74-75 | ... | ... | 11,197 | "                    |
| 75-76 | ... | ... | 11,800 | Sanctioned Estimate. |
| 76-77 | ... | ... | 12,005 | Collectors'          |
|       |     |     | 11,800 | Board's              |

z., Rupees 11,800, will be repeated for 1876-77.

23. *Transmission of Agricultural Implements and Rain-gauges.*—There having been no expenditure under these heads for the past two years no provision is made for them.

## LAND REVENUE.

|        |     |     | RS.   |                      |
|--------|-----|-----|-------|----------------------|
| 869-70 | ... | ... | 4,619 | Actuals.             |
| 870-71 | ... | ... | 2,225 | "                    |
| 871-72 | ... | ... | 5,084 | "                    |
| 872-73 | ... | ... | 4,484 | "                    |
| 873-74 | ... | ... | 5,189 | "                    |
| 874-75 | ... | ... | 6,830 | "                    |
| 875-76 | ..  | ... | 8,000 | Sanctioned Estimate. |
| 876-77 | ... | ... | 7,892 | Collectors' "        |
|        |     |     | 7,000 | Board's "            |

24. *Public Works*.—The Collectors' provision under Land Revenue will be reduced to Rupees 7,000, with reference to the actuals of past years.

## CUSTOMS

|               | RE.    |                      |
|---------------|--------|----------------------|
| 869-70 ... .. | 1,612  | Actuals.             |
| 870-71 ... .. | 4,521  | "                    |
| 871-72 ... .. | 1,159  | "                    |
| 872-73 ... .. | 12,838 | "                    |
| 873-74 ... .. | 4,131  | "                    |
| 874-75 ... .. | 7,087  | "                    |
| 875-76 ... .. | 3,000  | Sanctioned Estimate. |
| 876-77 ... .. | 21,991 | Collectors' "        |
|               | 17,330 | Board's "            |

25. *Public Works*.—Of the amount of Rupees 21,991, estimated under Customs, Rupees 21,020 appertain to the two Districts of South Arcot and Tanjore. The provision made in the former is for the following works:—

| 17,330 Board's                     |     | New Works. |       | Repairs. | Total. |
|------------------------------------|-----|------------|-------|----------|--------|
|                                    |     | RS.        | RS.   | RS.      |        |
| 1. Police huts                     | ... | 9,680      | 482   |          | 10,162 |
| 2. Houses of the Customs officials | ... | 2,777      | 310   |          | 3,087  |
| 3. Cutcheries, Gate-sheds, &c.     | ... | 2,504      | 364   |          | 2,868  |
| 4. Cost of Supervision             | ... | 748        | 58    |          | 806    |
| Total                              |     | 15,709     | 1,214 |          | 16,923 |

The provision for Repair calls for no remark. As regards New Works, the provision under Item I. has been made with reference to G.O., 10th July 1875, No. 1456, Financial Department. That under No. 2 is partly (Rs. 1,131) for works already commenced, but not yet completed, and partly (Rupees 1,646) for new substantial buildings which the Collector proposes should be erected in the place of temporary sheds. The provision will be retained, subject to the orders of Government, as temporary sheds cost a great deal annually, and the construction of strong and substantial buildings will be more economical in the long run. Item No. 3 includes Rupees 1,258 provided for building a new Sayer Cutcherry at Valdavoor. The necessity for the work is not explained, and the amount will be struck out with the proportionate cost of supervision included under Item IV.

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26. In Tanjore the Collector provides as follows:—

|                               | New Works. | Repairs. | Total. |
|-------------------------------|------------|----------|--------|
|                               | RS.        | RS.      | RS.    |
| 1. Office Buildings ... ..    | 3,348      | 249      | 3,597  |
| 2. Fifteen Police huts ... .. | 210        | ...      | 210    |
| 3. Pandals ... ..             | 185        | 105      | 290    |
| Total ...                     | 3,743      | 354      | 4,097  |

|                     | New Works. | Repairs. | Total. |
|---------------------|------------|----------|--------|
|                     | RS.        | RS.      | RS.    |
| Godavery ... ..     | 150        | 150      | 300    |
| Kistna ... ..       | ...        | 50       | 50     |
| Tinnevely ... ..    | ...        | 21       | 21     |
| South Canara ... .. | ...        | 100      | 100    |
| Malabar ... ..      | ...        | 500      | 500    |
| Total ...           | 150        | 821      | 971    |

The Collector has not explained the necessity for new office buildings; the amount will be struck out.

27. The provision made by other Collectors is fair and will be allowed to stand.

|                     | RS. |
|---------------------|-----|
| Madura ... ..       | 400 |
| South Canara ... .. | 25  |
| Malabar ... ..      | 200 |
| Total ...           | 625 |

28. The total amount which will be provided under Customs is thus Rupees 17,330. The provision made for Tappal huts is Rupees 625, as shown in the margin, which will be taken at Rupees 620 in round numbers.

29. The amount allowed by the Board for Public Works under the several items is Rupees 24,950 as shown below:—

|                             | RS.    |
|-----------------------------|--------|
| Land Revenue ... ..         | 7,000  |
| Customs ... ..              | 17,330 |
| District Tappal huts ... .. | 620    |
| Total ...                   | 24,950 |

The above sum exceeds the assignment made by the Government of India for Public Works by Rs. 13,927. The increase is chiefly under Customs, the greater portion of which is due to the extraordinary provision made for Police huts in South Arcot under the orders of Government.

G.O., 16th July 1875, No. 1456, Finl. Dept.

30. Government Farm.—The charges under this head are estimated at Rupees 41,968 as detailed below:—

|                                            | Actuals, 1874-75. | Sanctioned Estimate, 1875-76. | Regular Estimate, 1875-76. | Estimate, 1876-77. |
|--------------------------------------------|-------------------|-------------------------------|----------------------------|--------------------|
|                                            | RS.               | RS.                           | RS.                        | RS.                |
| 1. General Provision ... ..                | 18,190            | 18,700                        | 18,714                     | 19,054             |
| 2. Experimental Farm and Model Farm ... .. | 13,979            | 13,600                        | 13,464                     | 14,054             |
| 3. Implement Workshop ... ..               | 2,120             | 2,700                         | 1,950                      | 2,700              |
| 4. Educational ... ..                      | 3,010             | 2,700                         | 2,394                      | 2,110              |
| 5. Estate Improvements ... ..              | 4,856             | 4,000                         | 8,225                      | 4,050              |
| Total ...                                  | 42,155            | 41,700                        | 44,747                     | 41,968             |

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The estimate on the whole is fair, and is accepted in round numbers at Rupees 42,000. It includes the annual increment allowed to the salaries of Mr. Benson and Overseers of the farm under the orders G.O., dated 3rd March 1874, No. 290. noted in the margin. The receipts estimated under this head are far in excess of the expenditure now provided for.

31. Agricultural Exhibitions.—The sum of Rupees 21,000 provided for Agricultural Exhibitions in the Revenue Budget of Charges has to be transferred to Provincial Services under G.O., dated 8th December 1875, No. 2403. It is observed that the Government of India has only assigned Rupees 5,000 for this purpose. The excess may be provided from the Surplus Pound Fund Collections transferred to Government Farms.

32. Adverting to G.O., dated the 27th December 1875, No. 2514, Financial Department, the Board beg to state that the instructions therein conveyed will be attended to in the Budget of 1877-78. For 1876-77 the necessary amounts will have to be provided for by the Accountant-General as hitherto, as the Collectors have not included the items in their estimates and the Board have not actuals to go upon.

33. The subjoined statement shows in one view the estimates discussed in the foregoing paragraphs:—

| Items.                                             | Actuals of<br>1874-75. | ESTIMATE                   |                                         |                                     |
|----------------------------------------------------|------------------------|----------------------------|-----------------------------------------|-------------------------------------|
|                                                    |                        | Sanctioned<br>for 1875-76. | Collectors'<br>Estimate for<br>1876-77. | Board's<br>Estimate for<br>1876-77. |
| RECEIPTS.                                          |                        |                            |                                         |                                     |
|                                                    | RS.                    | RS.                        | RS.                                     | RS.                                 |
| Printing ... ..                                    | 20,463                 | 21,000                     | 20,885                                  | 11,000                              |
| Fees for Stamping Weights and Mea-<br>sures ... .. | 17,492                 | 14,000                     | 16,700                                  | 15,500                              |
| Government Farms ... ..                            | 89,585                 | 86,400                     | 88,520                                  | 88,500                              |
| CHARGES.                                           |                        |                            |                                         |                                     |
| Printing ... ..                                    | 67,536                 | 73,900                     | 78,620                                  | 76,900                              |
| Grants-in-aid to Native Choultries ...             | 13,777                 | 10,000                     | 10,475                                  | 10,000                              |
| District Post ... ..                               | 96,667                 | 1,07,700                   | 1,16,095                                | 1,08,010                            |
| Office-rent ... ..                                 | 11,075                 | 11,500                     | 13,206                                  | 13,000                              |
| Stamping Weights and Measures ...                  | 10,036                 | 8,300                      | 10,146                                  | 10,200                              |
| Registration of Births and Deaths ...              | 11,197                 | 11,800                     | 12,005                                  | 11,800                              |
| Public Works ... ..                                | 14,385                 | 11,300                     | 30,508                                  | 24,950                              |
| Government Farms ... ..                            | 42,156                 | 41,700                     | 41,968                                  | 42,000                              |
| Agricultural Exhibition ... ..                     | .....                  | .....                      | .....                                   | 5,000                               |

(A true Extract.)

(Signed) H. E. STOKES,  
Acting Secretary.

No. 190. ORDER THEREON, 20th January 1876, No. 122.

The Board of Revenue submit the Provincial Services Budget Estimates of Receipts and Charges under their control for the year 1876-77.

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26. In Tanjore the Collector provides as follows:—

|                            | New Works. | Repairs. | Total. |
|----------------------------|------------|----------|--------|
|                            | RS.        | RS.      | RS.    |
| 1. Office Buildings ...    | 3,348      | 249      | 3,597  |
| 2. Fifteen Police huts ... | 210        | ...      | 210    |
| 3. Pandals ...             | 185        | 105      | 290    |
| Total ...                  | 3,743      | 354      | 4,097  |

|                  | New Works. | Repairs. | Total. |
|------------------|------------|----------|--------|
|                  | RS.        | RS.      | RS.    |
| Godavery ...     | 150        | 150      | 300    |
| Kistna ...       | ...        | 50       | 50     |
| Tinnevely ...    | ...        | 21       | 21     |
| South Canara ... | ...        | 100      | 100    |
| Malabar ...      | ...        | 500      | 500    |
| Total ...        | 150        | 821      | 971    |

The Collector has not explained the necessity for new office buildings; the amount will be struck out.

27. The provision made by other Collectors is fair and will be allowed to stand.

|                  | RS. |
|------------------|-----|
| Madura ...       | 400 |
| South Canara ... | 25  |
| Malabar ...      | 200 |
| Total ...        | 625 |

28. The total amount which will be provided under Customs is thus Rupees 17,330. The provision made for Tappal huts is Rupees 625, as shown in the margin, which will be taken at Rupees 620 in round numbers.

29. The amount allowed by the Board for Public Works under the several items is Rupees 24,950 as shown below:—

|                          | RS.    |
|--------------------------|--------|
| Land Revenue ...         | 7,000  |
| Customs ...              | 17,330 |
| District Tappal huts ... | 620    |
| Total ...                | 24,950 |

The above sum exceeds the assignment made by the Government of India for Public Works by Rs. 13,927. The increase is chiefly under Customs, the greater portion of which is due to the extraordinary provision made for Police huts in South Arcot under the orders of Government.

30. Government Farms.—The charges under this head are estimated at Rupees 41,968 as detailed below:—

|                                         | Actuals, 1874-75. | Sanctioned Estimate, 1875-76. | Regular Estimate, 1875-76. | Estimate, 1876-77. |
|-----------------------------------------|-------------------|-------------------------------|----------------------------|--------------------|
|                                         | RS.               | RS.                           | RS.                        | RS.                |
| 1. General Provision ...                | 18,190            | 18,700                        | 18,714                     | 19,054             |
| 2. Experimental Farm and Model Farm ... | 13,979            | 13,600                        | 13,464                     | 14,054             |
| 3. Implement Workshop ...               | 2,120             | 2,700                         | 1,950                      | 2,700              |
| 4. Educational ...                      | 3,010             | 2,700                         | 2,394                      | 2,110              |
| 5. Estate Improvements ...              | 4,856             | 4,000                         | 8,225                      | 4,050              |
| Total ...                               | 42,155            | 41,700                        | 44,747                     | 41,968             |

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The estimate on the whole is fair, and is accepted in round numbers at Rupees 42,000. It includes the annual increment allowed to the salaries of Mr. Benson and Overseers of the farm under the orders G.O., dated 3rd March 1874, No. 290. noted in the margin. The receipts „ „ 18th December 1873, No. 1456. estimated under this head are far in excess of the expenditure now provided for.

31. Agricultural Exhibitions.—The sum of Rupees 21,000 provided for Agricultural Exhibitions in the Revenue Budget of Charges has to be transferred to Provincial Services under G.O., dated 8th December 1875, No. 2403. It is observed that the Government of India has only assigned Rupees 5,000 for this purpose. The excess may be provided from the Surplus Pound Fund Collections transferred to Government Farms.

32. Adverting to G.O., dated the 27th December 1875, No. 2514, Financial Department, the Board beg to state that the instructions therein conveyed will be attended to in the Budget of 1877-78. For 1876-77 the necessary amounts will have to be provided for by the Accountant-General as hitherto, as the Collectors have not included the items in their estimates and the Board have not actuals to go upon.

33. The subjoined statement shows in one view the estimates discussed in the foregoing paragraphs:—

| Items.                                        | Actuals of<br>1874-75. | ESTIMATES                  |                                         |                                     |
|-----------------------------------------------|------------------------|----------------------------|-----------------------------------------|-------------------------------------|
|                                               |                        | Sanctioned<br>for 1875-76. | Collectors'<br>Estimate for<br>1876-77. | Board's<br>Estimate for<br>1876-77. |
| RECEIPTS.                                     |                        |                            |                                         |                                     |
|                                               | RS.                    | RS.                        | RS.                                     | RS.                                 |
| Printing ... ..                               | 20,463                 | 21,000                     | 20,885                                  | 11,000                              |
| Fees for Stamping Weights and Measures ... .. | 17,492                 | 14,000                     | 16,700                                  | 15,500                              |
| Government Farms ... ..                       | 89,585                 | 86,400                     | 88,520                                  | 88,500                              |
| CHARGES.                                      |                        |                            |                                         |                                     |
| Printing ... ..                               | 67,536                 | 73,900                     | 78,620                                  | 76,900                              |
| Grants-in-aid to Native Choultries...         | 13,777                 | 10,000                     | 10,475                                  | 10,000                              |
| District Post ... ..                          | 96,667                 | 1,07,700                   | 1,16,095                                | 1,08,010                            |
| Office-rent ... ..                            | 11,075                 | 11,500                     | 13,206                                  | 13,000                              |
| Stamping Weights and Measures ...             | 10,036                 | 8,300                      | 10,146                                  | 10,200                              |
| Registration of Births and Deaths ...         | 11,197                 | 11,800                     | 12,005                                  | 11,800                              |
| Public Works ... ..                           | 14,385                 | 11,300                     | 30,508                                  | 24,950                              |
| Government Farms ... ..                       | 42,156                 | 41,700                     | 41,968                                  | 42,000                              |
| Agricultural Exhibition ... ..                | .....                  | .....                      | .....                                   | 5,000                               |

(A true Extract.)

(Signed) H. E. STOKES,  
Acting Secretary.

No. 190. ORDER THEREON, 20th January 1876, No. 122.

The Board of Revenue submit the Provincial Services Budget Estimates of Receipts and Charges under their control for the year 1876-77.

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2. The receipts from the following sources amount in the aggregate to Rupees 1,15,000:—

| Printing.—                                         | Actuals for<br>1874-75. | Estimate for<br>1875-76. | Estimate for<br>1876-77. |
|----------------------------------------------------|-------------------------|--------------------------|--------------------------|
|                                                    | RS.                     | RS.                      | RS.                      |
| Subscription to District Gazettes ...              | 14,770                  | 14,050                   | 4,120                    |
| Private work done by Government Press.             | 4,074                   | 5,440                    | 4,980                    |
| Sale of Acts and Books ... ..                      | 1,619                   | 1,510                    | 1,900                    |
|                                                    | 20,463                  | 21,000                   | 11,000                   |
| Fees for Stamping Weights and Mea-<br>sures ... .. | 17,492                  | 14,000                   | 15,500                   |
| Government Farm ... ..                             | 89,585                  | 86,400                   | 88,500                   |
| Total ...                                          | 1,27,540                | 1,21,400                 | 1,15,000                 |

3. There is a decrease of no less than Rupees 10,000 in the anticipated receipts under the head of Printing, consequent on the Order of Government, Revenue Department, dated 2nd September 1875, directing that District Gazettes shall be furnished gratis to village-officers. The receipts under "Fees for Stamping Weights and Measures," though less than the actuals for 1874-75, are larger than the estimate for 1875-76 by Rupees 1,500. The receipts in connection with Government Farms are made up of the following items:—

|                               |               |
|-------------------------------|---------------|
| Farm Receipts ... ..          | RS.<br>10,100 |
| Government Grant ... ..       | 20,000        |
| From Surplus Land Fund ... .. | 58,400        |
| Total ...                     | 88,500        |

They exceed the estimate for 1875-76, but are less than the actuals for 1874-75 by Rupees 1,835.

3. From the abstract given above it appears that the actuals against "Private work done by Government Press" during 1874-75 amounted to Rupees 4,074. From the estimate submitted by the Supervisor of the Government Press, the receipts credited to the same head during that year were Rupees 1,723, amounting together to Rupees 5,797, whereas, in the Accountant-General's final account for March 1875, the receipts from "Private work done by Government Press" is entered at Rupees 4,114. He will explain the cause of difference.

4. The estimate of receipts is passed for Rupees 1,15,000.

5. The charges which amount to Rupees 3,01,860 are as follow, viz.:—

|                                        | Actuals for<br>1874-75. | Estimate for<br>1875-76. | Estimate for<br>1876-77. |
|----------------------------------------|-------------------------|--------------------------|--------------------------|
|                                        | RS.                     | RS.                      | RS.                      |
| Printing ... ..                        | 67,536                  | 73,900                   | 76,900                   |
| Grants-in-aid to Native Choultries ... | 13,777                  | 10,000                   | 10,000                   |
| District Post Establishment ... ..     | 96,667                  | 1,07,700                 | 1,08,010                 |
| Office-rent ... ..                     | 11,075                  | 11,500                   | 13,000                   |
| Stamping Weights and Measures ... ..   | 10,036                  | 8,300                    | 10,200                   |
| Registration of Births and Deaths ...  | 11,197                  | 11,800                   | 11,800                   |
| Public Works ... ..                    | 14,385                  | 11,300                   | 24,950                   |
| Government Farms ... ..                | 42,156                  | 41,700                   | 42,000                   |
| Agricultural Exhibitions ... ..        | ...                     | ...                      | 5,000                    |
| Total ...                              | 2,66,829                | 2,76,200                 | 3,01,860                 |

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6. The actual charge for 1874-75, as per accounts of the Accountant-General under Printing—"Collectorate Presses"—is Rupees 73,943, or Rupees 6,407 in excess of the amount\* given by the Board of Revenue as the expenditure for the same period. It is desirable that in future the Accountant-General should communicate to the Board of Revenue the actual expenditure for each year of the services under their control to enable them either to adopt the "Actuals," or to explain any difference between the figures obtained from their own accounts and those of the Accountant-General respectively, which, for convenience of reference, are quoted below:—

| Printing for 1874-75.                 | Board's<br>figures. | Accountant<br>General's. | Difference.   |
|---------------------------------------|---------------------|--------------------------|---------------|
|                                       | RS.                 | RS.                      | RS.           |
| Establishment ... ..                  | 44,069              | 44,068                   | — 1           |
| Purchase of Materials and Stock... .. | 3,137               | 8,903                    | + 5,766       |
| Service Postage labels<br>and         | 20,330              | 14,932                   | + 5,398       |
| Contingencies                         |                     | 6,040                    | + 642         |
| Total ...                             | 67,536              | 73,943                   | 6,407         |
|                                       |                     |                          | Net ... 6,407 |

7. It is obvious from these figures that the difference arises in the item of materials and Stock. Still, in the submission of estimates to Government that the expenditure should, as far as possible, be correctly shown to admit of their determining upon the assignment to be made for the coming year. The Government, whilst agreeing with the Board that provision should be made in the estimate for the value of Press materials to be obtained from England, are unable to pass a larger sum for the purpose than Rupees 10,500, equivalent to the grant for the current year, and Rupees 1,597 over the actuals as given by the Accountant-General for 1874-75. The cost of printing Selections will be allowed to stand. The charge for 1876-77 will be fixed at Rupees 75,000, or Rupees 1,100 in excess of the grant for the current year.

8. Grant-in-aid to Native Choultries, Rupees 10,000.—This item is of the same amount as the grant for 1875-76, but less than the actuals\* as given by the Board by Rupees 3,777. The explanations of the Collectors of North Arcot and Salem and the Commissioner of the Nilgiris on the points noticed by the Board should be submitted for the information of Government. The sum of Rupees 10,000 is, it is observed, to be disbursed in the following districts:—

|                    |        |
|--------------------|--------|
|                    | RS.    |
| Bellary ... ..     | 2,376  |
| South Arcot ... .. | 1,240  |
| Tinnevely ... ..   | 744    |
| Coimbatore ... ..  | 5,148  |
| Nilgiris ... ..    | 492    |
| Total ...          | 10,000 |

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9. *District Post Establishment, Rupees 1,08,010.*—The Governor in Council concurs in the views expressed by the Board on the Collectors' estimates, and on the understanding mentioned in paragraph 19 approves the admission into the Budget of Rupees 1,08,010 for 1876-77. The actual charge in 1874-75 according to the Accountant-General was Rupees 97,668 against Rupees 96,667 given by the Board. All savings under this head are appropriated for the purposes included under "Provincial Services," Roads being one of them.

10. *Office-rent, Rupees 13,000.*—The grant for this purpose for the current year is Rupees 11,500, and the actuals according to the figures given in paragraph 20 of the Board's Proceedings amount to Rupees 11,075. The Board's estimate for 1876-77 is accepted for the reasons stated by them.

11. *Stamping Weights and Measures, Rupees 10,200.*—The estimated charge is less than the estimated receipts\* by Rupees 5,300 and is passed. The actual charge in 1874-75 is shown by the Accountant-General to be Rupees 10,040, or Rupees 4 in excess of the figures given by the Board. The provision for 1876-77 exceeds this amount by Rupees 160.

12. *Registration of Births and Deaths, Rupees 11,800.*—This charge is of the same amount as the grant for 1875-76, but exceeds the actual† for 1874-75 by

12. No provision has been made for the transmission of agricultural implements and rain-gauges, as no expenditure has been incurred for the purpose during the past two years.

13. *Public Works, Rupees* 24,950.—This is distributed under the following heads, viz.:—

|                   |        |
|-------------------|--------|
|                   | R.S.   |
| Land Revenue ...  | 7,000  |
| Customs ...       | 17,330 |
| Minor Departments | 620    |

The Board's explanations for these charges are accepted, and Rupees 24,950 passed for entry in the Budget. The Board of Revenue will be requested to call for plans and estimates for the "substantial buildings" which the Collector of South Arcot proposes to erect in lieu of temporary sheds, and submit them to Government in the Revenue Department for sanction.

14. *Government Farms, Rupees 42,000.*—Of this amount, Rupees 20,000 are chargeable to Provincial Services, the balance will be met from the Surplus Pound Fund.

15. *Agricultural Exhibitions, Rupees 5,000.*—This is in accordance with the grant transferred from Imperial Revenues. The Board remark that Rupees 21,000 have been provided in the Revenue Budget for Exhibitions. The difference, (Rupees 16,000) if required during the year may, as suggested by the Board, be met from the balance available under Government Farms.

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20th January 1876.*

16. The Accountant-General will comply with the request made by the Board in paragraph 32.

17. With these remarks the Governor in Council passes the following items for inclusion in the Provincial Services Budget for 1876-77:—

| RECEIPTS.                                      |                 | CHARGES.                              |                 |
|------------------------------------------------|-----------------|---------------------------------------|-----------------|
|                                                | RS.             |                                       | RS.             |
| Printing .. .. .                               | 11,000          | Printing .. .. .                      | 75,000          |
| Fees for Stamping Weights and Measures .. .. . | 15,500          | Grants-in-aid to Native Choultries... | 10,000          |
| Government Farms .. .. .                       | 88,500          | District Post Establishment .. ..     | 1,08,010        |
|                                                |                 | Office-rent... .. .                   | 13,000          |
|                                                |                 | Stamping Weights and Measures ..      | 10,200          |
|                                                |                 | Registration of Births and Deaths...  | 11,800          |
|                                                |                 | Public Works .. .. .                  | 24,950          |
|                                                |                 | Government Farms .. .. .              | 42,000          |
|                                                |                 | Agricultural Exhibitions... .. .      | 5,000           |
| <b>Total</b>                                   | <b>1,15,000</b> | <b>Total</b> ..                       | <b>2,99,960</b> |

(True Extract.)

Chief Secretary.

To the Revenue Department.  
 „ Board of Revenue.  
 „ Accountant-General.

Exd. J. Wright.

*Personale etc*  
*Cost. of 1876*

FINANCIAL.

THE REVENUE DEPARTMENT

Dated January, 20th.

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JANUARY.  
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*26 Jan 76*

*28 Feb 142/77.*

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